

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

IN RE: DEAN GORDON POTTER,  
Debtor.

Civil No. C-07-4826-CW  
**Lead Case**

UNICO SERVICES INC.,  
Plaintiff,  
v.  
THE UNITED STATES OF AMERICA,  
Defendant.

D.C. Civil No. C-08-00800-CW

**Consolidated Case**

**ORDER APPOINTING SPECIAL MASTER**

The parties have agreed to a settlement of certain issues in this case, but disputes have arisen as to the exact consequences. The settlement conferences were referred to the Honorable Thomas E. Carlson, United States Bankruptcy Judge for the Northern District of California. The parties represent that Judge Carlson is willing to act as a special master in this very complex, tax-related case to make findings and recommendations on specific disputes identified by the parties. The parties accept Judge Carlson to act as a special master and

perform the duties described below in this case knowing that he previously served as a settlement judge for this same dispute. For good cause shown,

IT IS ORDERED THAT

The Honorable Thomas E. Carlson is ordered to act, without additional compensation, as a special master under Rule 53 of the Federal Rules of Civil Procedure including, without limitation, to issue necessary orders, to supervise discovery and to hold evidentiary hearings on the disputed calculations of tax on the Offshore Employee Leasing issues, and other settlement issues specifically identified by the parties in this case, and to make findings and recommendations to this Court. Judge Carlson will have the full authority set forth in Rule 53(c) of the Federal Rules of Civil Procedure. Judge Carlson is authorized to open a miscellaneous case with the Clerk of the Bankruptcy Court in order to receive filings in this referred matter. If a more specific order of appointment is needed, Judge Carlson is authorized to recommend a proposed amended order of appointment. Judge Carlson may decline or resign this appointment, upon notice to the parties and this Court.

IT IS SO ORDERED.

Dated: 1/6/2012

  
CLAUDIA WILKEN  
United States District Judge

Jointly Submitted:

/s/ G. Patrick Jennings  
G. PATRICK JENNINGS  
Trial Attorney, Tax Division

/s/ Thomas M. Rohall  
THOMAS M. ROHALL  
Special Trial Counsel,  
United States Department of Justice

/s/ James T. Cois  
JAMES T. COIS  
Attorney for Dean Gordon Potter

/s/ Anthony Gasaway  
ANTHONY GASAWAY  
Attorney for Potter, Unico